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Presentment Date: February 20, 2019 12:00 PM
Objection Date: February 13, 2019

Attorneys for Defendants

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-1789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of
Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

WALTER FRESHMAN TRUST A, a Florida trust,
WALTER FRESHMAN REVOCABLE TRUST
DATED 12/31/92, a Florida trust, FRIEDA
FRESHMAN REVOCABLE TRSUT DATED
12/31/92, A Florida trust, FRIEDA FRESHMAN as
trustor, as trustee and as an individual, AMANDA
LEFKOWITZ, and IAN LEFKOWITZ,

Defendants.

Adv. Pro. No. 10-05026 (SMB)

**DECLARATION OF HELEN DAVIS CHAITMAN IN SUPPORT
OF APPLICATION TO WITHDRAW AS COUNSEL**

I, Helen Davis Chaitman, hereby declare, under penalty of perjury pursuant to 28 U.S.C. §1746, as follows:

1. I am a partner with Chaitman LLP, counsel of record to Defendants Walter Freshman Trust A, a Florida trust, Walter Freshman Revocable Trust Dated 12/31/92, a Florida trust, Frieda Freshman Revocable Trust Dated 12/31/92, A Florida trust, Frieda Freshman as trustor, as trustee and as an individual, Amanda Lefkowitz, and Ian Lefkowitz, (the “Defendants”). I submit this declaration in support of an application for an Order pursuant to Rule 2090-1(e) of the Local Bankruptcy Rules of this Court: (1) authorizing Chaitman LLP to withdraw as counsel to the Defendants; and (2) granting such other and further relief as the Court deems just and proper. Unless otherwise stated, the foregoing is based on my personal knowledge.

2. The Trustee commenced this adversary proceeding against the Defendants on December 2, 2010 (the “Adversary Proceeding”).

3. Thereafter, the Defendants retained Becker & Poliakoff LLP to represent them.

4. On behalf of the Defendants, while at Becker & Poliakoff, LLP, I filed a Notice of Appearance on March 11, 2011 (ECF Doc. No. 5).

5. On behalf of the Defendants as a partner of Chaitman LLP, I filed a Notice of Appearance and Request for Service of Papers on October 5, 2015 (ECF Doc. No. 45).

6. Differences have arisen which make it impossible for me to continue to represent the Defendants.

7. The Adversary Proceeding will not be disrupted or unduly delayed as a result of this firm’s withdrawal as Defendants’ counsel.

8. Accordingly, cause exists to grant the application authorizing Chaitman LLP to withdraw as counsel for the Defendants.

Dated: January 30, 2019
New York, New York

/s/ Helen Davis Chaitman